

**ROYAL SCOTTISH COUNTRY DANCE SOCIETY
ST ANDREWS BRANCH**

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH CHARITY NUMBER: SC024765



Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

Royal Scottish Country Dance Society St Andrews Branch

Report and Accounts

for the year ended 31 March 2026

Charity Number – SC024765

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Royal Scottish Country Dance Society St Andrews Branch

Trustees' Annual Report

For the year ended 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

Reference and Administrative Information

Scottish charity number: SC024765
 Charity's principal address: 1 Old Edinburgh, Boarhills, St Andrews, Fife, KY16 8PZ
 Bankers: The Royal Bank of Scotland, 113-115 South Street, St. Andrews, Fife, KY16 9QB
 Independent Examiner: Jonathan L Adamson CA, Henderson Black & Co, Chartered Accountants, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF

Trustees

The charity is administered by trustees. The following trustees were nominated and approved by the AGM and served during the year and since the year end.

Catherine Erskine	Chairperson
Heather Holmes	Vice-chairperson
Linda Struthers	Secretary
Tom Struthers	Treasurer
Marlene Lloyd-Evans	Membership Secretary

Structure, Governance and Management

The charity is an unincorporated association.

The governance of the Branch is in accordance with the St Andrews Local Association Constitution and the Licence Agreement with the Royal Scottish Country Dance Society.

The Branch membership elects the Management Committee at the AGM from among Branch members.

Charitable purposes

The purposes of the charity as set out in the constitution, are:-

- To preserve and further the practice of traditional Scottish Country dances and modern dances of merit in the traditional style.
- To provide or assist in providing instruction in the dancing of Scottish Country Dance.
- To promote the enjoyment and appreciation of Scottish Country Dancing and music by any suitable means.

Generally, to do such other things as are or may be considered by the St. Andrews Branch to further the objectives of the Branch in the district or area to which it relates.

Activities and Achievements

This has been another successful year for the Branch, enjoying our weekly classes in the Victory Memorial Hall. The Committee has tried out several new activities this year, the most successful being a 3-week Beginners' Course followed by 2 x 10-week Beginners/Improvers Classes held on the same evening, and in the same venue as the General class. There are further plans for the coming year.

Membership:

Of 49 Branch members 46 are members of RSCDS and 3 are Life Members. Life Member Ros Colwell passed away this year.

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Classes:

As it continued to prove impossible to secure a resident teacher the general classes were taught this year by Angela Berry, David Taylor and George Watt. Music was provided by Graham Berry, Luke Brady, Michael Taylor, David Anderson and Scott Band. Attendance was good, averaging 26 dancers each night.

The Beginners' 3-week course was taught by Margaret Harley and music provided by Michael Taylor. To encourage regular commitment, the course participants were asked to pay an up-front fee and more than 20 participants, most of whom were completely new to SCD, were attracted. The success of the course resulted in the re-establishment of beginners' classes which have been missing in St Andrews for many years.

The October – December classes were taught by Irene Bennett and the January – March classes were taught by Marlene Lloyd-Evans. Participants gradually became confident enough to join the general class for the last dance(s) of the evening, all ably assisted by the 2 musicians in attendance each evening playing together at the end of the evening.

It is felt that another major contributing factor to the success of this venture and the retention of beginners is the fact that the branch decided to fund the cost of a live musician, assisting the teachers to manage the classes and at the same time introducing the dancers to the sounds and rhythms of Scottish dance music.

It is proposed that a Beginners/Returners 3-week course taught by Margaret Harley and classes, depending upon demand, taught by Marlene Lloyd Evans will be repeated in the 2026/27 session. Some of the original beginners will move to the general class.

Spring Classes:

Following requests from members to bridge the gap from March to October, Spring classes were planned for Thursday 23rd and 30th April and 7th and 14th May taught by Alex Bonfield, Sandy Johnson, David Taylor and Eileen Meany with music by Michael Taylor, Scott Band and David Anderson.

Members are reminded of the 4 Tuesday Summer Dances during the Summer School weeks as well as various activities in Kirkcaldy and Dundee.

Summer Dances:

During the annual RSCDS Summer School 2025 the branch held its traditional Tuesday evening Summer Dances in the Town Hall and welcomed many visiting dancers from around the world – up to 100 dancers on some evenings.

The music for these dances was provided by the bands of Sandy Nixon, Luke Brady, Marian Anderson and David Oswald who all individually have a reputation for attracting a good attendance, particularly from those dancers who are unaccustomed to live music in their home venues around the world.

Plans are well underway for the 2026 dances and this year the music will be provided by the same four popular bands. To encourage joint working, the programs will be provided by the St Andrews Branch, the Dundee Branch, The St Andrews University Celtic Society and Fiona Mackie. Dance re-capping will be provided by a range of individuals from these and other Branches.

The Committee is aware that the week 1 dance attracts the smallest number of attendees, possibly because the week 1 Summer School attracts the largest number of first-time attendees who often say that they are not confident to dance a full program of 16 dances. Following RSCDS guidelines for less-challenging dances a simpler week 1 program has been compiled accordingly.

Afternoon Tea Dances:

Following on from last year the branch held another successful Afternoon Tea Dance in March 2026 in the St Andrews Bowling Club. The Tea Dance attracted local dancers and dancers out-with the area as well as students from St Andrews University Celtic Society and a significant number of Beginners/Improvers from our own class as well as from Tayside.

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The Committee proposes to continue these Tea Dances during the 2026/2027 season.

Promoting dancing for young people:

The Committee has not been successful in gaining inroads into schools to offer tuition in SCD to youngsters, despite promising meetings with staff and a willingness from St Andrews University Celtic Society students to provide tuition. The Committee will continue to pursue local schools particularly in the winter session when there is a demand for Christmas ceilidhs. The difficulty appears to rest with the P.E. departments where the curriculum no longer includes SCD as it did in the distant past.

Having had some previous success with the introduction of 3 Family Dances last year where children were accompanied by parents/grandparents/other relatives, it is proposed that family events are organised on a one-off basis rather than trying to organise a succession of events.

Annual Ball:

Once more the Ball was held in St Andrews Town Hall to the music of Luke Brady and his Band.

Despite a slow start the numbers were higher this year with 52 dancers enjoying the dance and popular dancers buffet supper provided by local caterers. 8 people enjoyed the meal only and 3 enjoyed the dance only.

In 2025 the date of the Ball clashed with a Scottish Universities event in Aberdeen therefore we did not benefit from the attendance of Celtic Society members as we have done in the past. We have attempted to avoid a recurrence this year.

Arrangements are well underway for the 2026 Ball in the Town Hall as the dance program has already been compiled, approved by the committee and details will be available on the branch website prior to Summer School.

Book 54 Launch:

A successful joint venture with the Kirkcaldy and Dunfermline Branches was held in Pathhead Church Hall Kirkcaldy in September 2025 with instruction provided by Alison Austin Dunfermline, Fiona Mackie Dundee and David Taylor St Andrews with music by Luke Brady. The branch agreed to fund the musician.

Scottish Evening of Local Entertainment in St Andrews Town Hall:

In November 2025 the branch was invited to provide a team to demonstrate the merits of SCD which was very well received by the large audience. The team comprised a mixture of representatives of the branch and the University Celtic society and was tutored by Irene Bennett. The team dressed informally and demonstrated a range of Jig, Reel and Strathspey dances accompanied by accordionist Michael Taylor. The branch agreed to fund the musician's expenses and after the event the event organizing Committee awarded the branch, amongst other local recipients, of a donation of £350.

RSCDS Past Chairman's Visit:

Following the Centenary Celebrations past RSCDS Chairman William Williamson is currently visiting Scottish Branches and met with the branch committee in March. Over a fish & chip supper we discussed the branch ups and downs over the last year and the problems we face with decreasing numbers, common to all branches UK wide. Our attempts to address this problem were praised. William and his wife Linda joined the branch class that evening.

Future Events:

The branch will host a joint dancing event in the Town Hall St Andrews for a group from Ribbles Valley Yorkshire on Friday 9th April 2027. During the weekend the dancers will also enjoy planned trips within the local area as they have done in a variety of Scottish locations over the last 30 years, the last in Fife being in Dunfermline in 2025.

As the visitors will comprise 40+ dancers it is hoped that we can match this number from Fife, Tayside and Perthshire to enjoy a successful evening.

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For the year ended 31 March 2026

The program, along with dance re-capping, will be compiled jointly by the St Andrews and Ribble Valley branches and music will be provided by Luke Brady and his band. Details of refreshments have yet to be finalised and an extensive advertising campaign will be organized.

Publicity and Social Media:

We are reaching more people through social media and hopefully this will translate into increased numbers in both membership and attendance at forthcoming events. Our Facebook page is full of interesting information thanks to Marlene

Membership:

49 of whom there are 46 paying RSCDS members and 3 Life members, having lost one Life member this year. Income from membership and class fees totalled £2,326, as well as £1,114 for RSCDS Membership.

High Interest Bank Account:

The high interest liquidity manager 95-day account returned annual interest of £477.66 on a £15,300 investment.

Annual Ball:

52 paid for both the meal and the dance. 8 paid for the meal only. 3 paid to dance only.

Total income for the evening £2,618

Total expenditure for the evening; £2,424

Surplus: £194

Thursday General classes:

Generally, the classes have been well attended however the expenditure for each evening is considerable, irrespective of the number of dancers attending:

Hall hire per session: £47.80

Musician per class per session: £50

General class Teacher per session: £50

The cost of teachers/musicians' fees and hall hire is not commensurate with the income generated from class fees resulting in a substantial loss and the branch is still having to subsidise the classes. The total subsidy this year was £307 compared to a subsidy of £1,516 last year.

Pay As You Dance income: £112 compared with £547 last year. This money contributes to reducing the subsidy but cannot be relied upon.

Promoting Scottish Country Dancing:

Hall hire/musician/teacher per session £120. The branch subsidised this initiative by £971. Going forward, the branch believes this expenditure is justified to attract and retain new dancers as the branch will dwindle without new members each year.

The branch capital is not reduced as the subsidy comes from funds generated from other events. If the branch does not wish to continue to absorb the total amount, consideration must be given to levying a more appropriate charge.

Summer Dances:

The Summer Dances made a surplus of £1,352 for the Branch enabling it to subsidise, where necessary, branch events throughout the year.

Afternoon Tea dance:

The Tea dance this year made a surplus of £319.

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For the year ended 31 March 2026

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Financial Review

In the year ended 31 March 2026 there was unrestricted income of £11,921 (2025 - £11,558) and expenditure of £11,421 (2025 - £11,225) resulting in a surplus of £500 (2025 - £333).

Reserves

The charity held unrestricted funds of £21,485 (2025 - £20,985) at the year end.

The trustees consider that the current financial situation is satisfactory and that the unrestricted funds accumulated will enable them to continue to run the charity to fulfil its objectives over the coming year.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees and signed on their behalf by:



Catherine Erskine (Chairperson)

Date: 2/9/26

Independent Examiner's Report to the Trustees of Royal Scottish Country Dance Society St Andrews Branch

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 7 to 9.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my work or for this report.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan L. Adamson CA
Partner
Henderson Black & Co
Chartered Accountants

Date: 11 September 2026

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

Royal Scottish Country Dance Society St Andrews Branch

Statement of Receipts and Payments for the year ended 31 March 2026

	2026	2025
	£	£
Receipts		
<i>Receipts from Charitable Activities:</i>		
Branch Membership	373	289
RSCDS Membership	1,114	973
Class fees	1,953	1,773
Beginners	831	-
Pay to Dance	112	547
Summer Dances	3,594	2,969
Ball	2,618	1,896
Tea Dance	549	1,065
Family Dance	-	85
Workshop	226	785
Other Income	-	500
<i>Income from investments:</i>		
Bank interest	551	676
Total receipts	<u>11,921</u>	<u>11,558</u>
Payments		
<i>Cost of Charitable Activities:</i>		
RSCDS Membership	1,114	973
Weekly Classes	2,633	3,578
Beginners	1,802	-
Summer Dance	2,242	2,001
Ball	2,424	1,817
Tea Dance	230	526
Family Dance	-	822
Workshop	225	857
Scottish Evening	84	-
Insurance	83	83
Publicity	211	166
Website	172	-
Sundry	201	202
	<u>11,421</u>	<u>11,025</u>
<i>Governance costs:</i>		
Independent examiner's fee	-	200
Total payments	<u>11,421</u>	<u>11,225</u>
Surplus for year	<u>500</u>	<u>333</u>

**Statement of Balances
as at 31 March 2026**

	2026 £	2025 £
Funds Reconciliation		
Cash at Bank - 1 April 2025	20,985	20,652
Surplus for year	500	333
Cash at Bank - 31 March 2026	<u>21,485</u>	<u>20,985</u>
Bank Balances		
Current account	6,185	5,685
95 day notice account	15,300	15,300
	<u>21,485</u>	<u>20,985</u>
Assets		
Scottish Evening	350	-
	<u>350</u>	<u>-</u>
Liabilities		
Weekly Classes	413	50
	<u>413</u>	<u>50</u>

All funds are unrestricted.

The notes on page 9 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:



Catherine Erskine (Chairperson)

Date:



Tom Struthers (Treasurer)

Date:

02/09/26

Royal Scottish Country Dance Society St Andrews Branch

Notes to the Accounts for the year ended 31 March 2026

1 Accounting Policies

Royal Scottish Country Dance Society St Andrews Branch is a registered charity, governed by its constitution. It is a registered charity with the Office of the Scottish Charity Regulator. The registered office is 1 Old Edinburgh, Boarhills, St Andrews, Fife, KY16 8PZ.

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

a) Basis of Accounting

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

b) Nature of funds

All funds of the charity are unrestricted. Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

c) Taxation

No provision has been made for taxation in the financial statements on the basis that all income and expenditure is applied for the charitable objectives.

d) Cash Flow Statement

The charity is entitled to the exemptions available in The Charities Accounts (Scotland) Regulations 2006 (as amended) and is therefore not required to prepare a Cash Flow Statement.

e) Receipts

All income is included when received.

f) Payments

Charitable payments are made in furtherance of the charitable objects and include Value Added Tax, where applicable.

2 Employees, Trustees and Remuneration

The charity had no employees during the year. No expenses were reimbursed to trustees (2025 - none). No remuneration was paid to trustees (2025 - none). Donations to the charity during the year from trustees were £nil (2025 - £nil).

3 Independent Examination

The independent examination was carried out on a voluntary basis and no fee was charged to the charity.